

Sumner County, Kansas

Annual Financial Report

December 31, 2019

County Commission

*Jim Newell
John Cooney
Steve Warner*

County Clerk

Debra Norris

County Treasurer

Dannetta Cook

Independent Auditors

Cooper & Co. CPAs, P.A.
Certified Public Accountants
Wellington, Kansas

Sumner County, Kansas

Year Ended December 31, 2019

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INDEPENDENT AUDITOR'S REPORT

Sumner County Board of Commissioners
501 N Washington
Wellington, Kansas

We have audited the accompanying fund summary statement of receipts, expenditures and unencumbered cash balances, regulatory basis of Sumner County, Kansas, (a Municipality) as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Sumner County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Sumner County, Kansas as of December 31, 2019, or changes in net position and, when applicable, cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2019 summary statement of receipts, expenditures, and unencumbered cash balances, regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget, regulatory basis; individual fund schedules of receipts and expenditures-actual and budget, regulatory basis; and schedule of summary receipts and disbursements-agency funds, regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2019 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Sumner County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated July 26, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2018 basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In addition, the 2018 comparative information has been restated for a correction made in applying the regulatory method of accounting. See Note 14 for additional information regarding this change. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement taken as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

Cooper & Co CPAs, P.A.

Certified Public Accountants
Wellington, Kansas

November 16, 2020

Sumner County, Kansas**Summary Statement of Receipts, Expenditures and Unencumbered Cash****Regulatory Basis***For the Year Ended December 31, 2019*

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Funds							
Governmental Type Funds							
General	\$ (107,755)	\$ 770	\$ 8,619,496	\$ 8,671,237	\$ (158,726)	\$ 818,912	\$ 660,186
Special Purpose Funds:							
Road and Bridge	1,324,370	14,520	3,920,323	4,375,848	883,365	219,502	1,102,867
Special Bridge	2,163	-	38,824	38,828	2,159	-	2,159
Special Road and Bridge	358	-	-	-	358	-	358
Agric Complex Bond & Int	89,890	-	10,478	-	100,368	-	100,368
4-H Club	246	-	3,029	3,000	275	-	275
Fair Association Building	390	-	6,904	7,000	294	-	294
County Fair	274	-	7,976	8,000	250	-	250
Health Fund	32,054	-	1,133,952	1,109,498	56,508	59,359	115,867
Soil Conservation	1,081	-	24,583	25,000	664	-	664
Election Fund	(2,235)	-	267,461	228,298	36,928	6,562	43,490
Noxious Weeds	36,956	-	185,701	172,639	50,018	13,871	63,889
Ambulance	718	-	693,487	693,577	628	-	628
Employee Benefits	427	-	4,258,025	4,302,270	(43,818)	84,505	40,687
County Extension Council	5,269	-	162,841	164,812	3,298	-	3,298
Mental Health	-	-	427,000	427,000	-	-	-
Community College Tuition	49	-	1	-	50	-	50
Appraiser's Cost	22,149	-	454,123	446,157	30,115	14,806	44,921
Futures Unlimited	1,039	-	185,650	186,142	547	-	547
Economic Development	1	-	-	-	1	-	1
Service Program for Elderly	4,946	-	114,711	116,237	3,420	-	3,420
Tax Sale Foreclosure	46,095	-	52,260	53,200	45,155	-	45,155
Tort Liability	84,521	-	1	2,391	82,131	-	82,131
Special Highway Improvement	163,956	-	383,068	-	547,024	-	547,024
Futures Unlimited Building	902	-	24,109	25,000	11	-	11
Concealed Carry Fees	12,103	-	845	-	12,948	-	12,948
Special Parks and Recreation	4,453	-	-	-	4,453	-	4,453
Special Alcohol Program	109,576	-	60,964	108,560	61,980	-	61,980
Local Environment Protection Grant	6	-	-	-	6	-	6
2010 911 Wireless	65	-	-	-	65	-	65
Community Corrections	29,717	-	172,852	150,974	51,595	9,402	60,997
Work Release	4,309	-	1,520	1,001	4,828	-	4,828
Sanitary Landfill	102,239	-	-	-	102,239	-	102,239
Capital Improvement	33,189	-	74,801	64,053	43,937	-	43,937
Sheriff Asset Forfeiture	8,756	-	4,500	-	13,256	-	13,256
Federal Equitable Sharing	362,095	-	31,322	29,392	364,025	-	364,025
2010 911 Wire Line	221,748	-	153,584	230,160	145,172	-	145,172
CDBG Grant	-	-	-	-	-	-	-
Sex Offender Fee	18,964	-	7,452	-	26,416	500	26,916
Inmate Phone System	95,834	-	48,136	41,516	102,454	2,399	104,853
Equipment Reserve	1,287,961	-	353,573	137,360	1,504,174	410	1,504,584
County Cemetery	129,290	-	15,477	12,845	131,922	177	132,099
DARE Program	5,416	-	6,600	2,400	9,616	-	9,616
Juvenile Justice	16,273	-	187,234	168,786	34,721	7,684	42,405

See accompanying notes.

Sumner County, Kansas**Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis***For the Year Ended December 31, 2019*

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
FEMA/CERT	334	-	-	-	334	-	334
County Attorney - Asset Forfeiture	4,086	-	50	-	4,136	-	4,136
War Memorial	300	-	-	-	300	-	300
Local Emergency Planning	8	-	-	-	8	-	8
Neighborhood Revitalization	-	-	593,842	593,842	-	-	-
Special Emergency Response Team	2,339	-	20,300	10,283	12,356	175	12,531
Donations for Drug Dog	1	-	-	-	1	-	1
Register of Deeds Technology	161,924	-	28,612	45,068	145,468	-	145,468
Sales Tax Purpose-Health Care	27,768	-	1,488,016	1,452,592	63,192	-	63,192
Clerk Technology	29,255	-	7,153	-	36,408	-	36,408
Treasurer Technology	30,369	-	7,153	-	37,522	-	37,522
Cowley College Sales Tax	113,835	-	1,488,016	1,467,172	134,679	-	134,679
Juvenile Reinvestment	-	-	26,671	26,669	2	-	2
Bio-Terrorism Grant	25,197	-	21,293	22,449	24,041	974	25,015
Pan Flu Grant	9,949	-	888	1,297	9,540	109	9,649
Cities Readiness Grant	4,457	-	4,655	6,021	3,091	389	3,480
CRI Regional Grant	40,103	-	125,496	136,617	28,982	10,934	39,916
SCMR Regional PHEP Grant	9,435	-	32,026	34,585	6,876	4,286	11,162
Auto License Fee	41,962	-	204,779	210,249	36,492	6,622	43,114
Contingent At Risk	1,791,502	-	534,394	380,571	1,945,325	-	1,945,325
Bond and Interest Funds:							
Bond and Interest	149,483	-	1,087,032	1,085,600	150,915	-	150,915
Slate Valley Sewer	24,638	-	16,690	13,826	27,502	-	27,502
Greenfield Improvement District B&I	1,132	-	13,027	12,998	1,161	-	1,161
Capital Project Funds:							
Road Bond Series 2014-1	541,019	-	-	350,090	190,929	-	190,929
Business Funds:							
Self-Insured Medical Plan	134,664	-	3,029,421	3,055,148	108,937	-	108,937
Trust Funds:							
Prosecuting Attorney Trainee	54,303	-	6,513	9,886	50,930	-	50,930
Total Reporting Entity (excluding Agency Funds)	<u>\$ 7,347,921</u>	<u>\$ 15,290</u>	<u>\$ 30,828,890</u>	<u>\$ 30,918,144</u>	<u>\$ 7,273,957</u>	<u>\$ 1,261,578</u>	<u>\$ 8,535,535</u>

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Composition of Cash Balance:

Cash in checking account:

Impact Bank, Wellington, KS	Major checking	\$ 51,183
Impact Bank, Wellington, KS	Slate Valley	27,502
Impact Bank, Wellington, KS	Special Auto checking	126,998
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	7,423
Impact Bank, Wellington, KS	Peck Improvement	29,061
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	99,502
Bank of Commerce, Wellington, KS	Law Library	90,202
Bank of Commerce, Wellington, KS	Sheriff's Inmate & Commissary	20,231

Cash in savings account:

Impact Bank, Wellington, KS	7,090,289
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Cash in certificates of deposit

Stock Exchange Bank, Caldwell, KS	500,000
Impact Bank, Wellington, KS	3,800,000
Valley State Bank, Belle Plaine, KS	1,500,000
Bank of Commerce, Wellington, KS	Law Library 20,005

Cash items

Cash on hand	19,255
Returned checks held for collection	6,428

Other cash

Funds held by Self-Insured Medical Plan administrator	108,938
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Investments

State of Kansas Municipal Investment Pool	<u>21,904,525</u>
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Total Cash and investments	35,401,890
Agency Funds per Schedule 3	<u>(26,866,355)</u>

Total Reporting Entity (Excluding Agency Funds)	<u>\$ 8,535,535</u>
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Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Sumner County, Kansas (the “County”) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the County with no related municipal entities.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the County. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

1. Summary of Significant Accounting Policies (continued)

D. Property taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the County at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Reimbursements

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons, otherwise they are shown as revenue. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year. They are recorded as an expenditure in the reimbursing fund and a revenue in the reimbursed fund.

F. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for 2019 which amended the budget for four funds.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

1. Summary of Significant Accounting Policies (continued)

F. Budgetary Information (continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required the Special Bridge, Mental Health, Community College Tuition, Tort Liability, Special Highway Improvement, Sanitary Landfill Capital Outlay (closure), Sheriff Asset Forfeiture, Equipment Reserve Capital Improvement, County Attorney Asset Forfeiture, Neighborhood Revitalization, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Special Auto License Fee, Capital Projects, trust funds, or federal and state grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Stewardship, Compliance and Accountability

A. Compliance With Finance-Related Legal and Contractual Provisions

Expenditures in Excess of Budgeted Amount

K.S.A 79-2935 provides that expenditures, including encumbrances of any lawfully budgeted fund should not exceed the adopted budget of expenditures. During 2019, expenditures exceeded budget in the Health Fund by \$8,365 and the Sales Tax Revenue-Health Care fund by \$15,917. Although expenditures in the Bio-Terrorism, CRI Regional Grant, and the SCMR Regional PHEP Grant Funds exceeded their budgets, federal and state grant funds are not subject to the budget law.

Designated Depository

K.S.A 9-1401 requires municipalities to designate the banks, savings and loan associations or savings banks that will serve as official depositories of the municipality. The county's self-insured health insurance plan deposits funds with its third party administrator (TPA), which is then deposited in the TPA's bank account to be used for payment of claims. This account would not be a qualifying account under K.S.A 9-1401.

B. Deficit Cash/Unencumbered Cash for Individual Funds

K.S.A. 10-1113 requires municipalities to keep an unencumbered cash balance above zero in each individual fund at all times. The General and Employee Benefits funds were negative as of December 31, 2019 in the amount of \$158,726 and \$43,818 respectively. However, the unencumbered cash balance being held in the Contingency Reserve fund for each of these funds as of December 31, 2019 was \$309,044 and \$678,752 respectively. While these funds are being held temporarily in the Contingency Reserve fund as a reserve for pending property tax appeals (see Note 13), they are technically still attributable to and available for transfer back to the originating funds. These negative unencumbered balances existing as of December 31, 2019 were the unforeseen result of an accounting change requiring the county to begin recognizing accrued payroll costs. See Note 14 for further details regarding this change of accounting.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

3. Deposits and Investments

As of December 31, 2019, the County had the following investments and maturities:

		Investment Maturities (in years)		
<u>Security Description</u>	<u>Fair Value</u>	<u>Less than 1</u>		<u>Rating U.S.</u>
Kansas Municipal Investment Pool	\$21,904,525	\$21,904,525		N/A

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments as of December 31, 2019 in the amount of \$21,904,525 are all invested in the Kansas Municipal Investment Pool.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not designate any peak periods in 2019. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$13,471,691 and the bank balance was \$14,394,623. The bank balance was held by four banks and the self-insured health plan's third party administrator (TPA), resulting in a concentration of credit risk. As of 12/31/19, the balance held by the TPA in their bank account was \$108,938. The County has no assurance that this amount is secured by FDIC coverage or collateral. Of the bank balance, \$108,938 was held by the TPA, \$1,114,485 was covered by federal depository insurance and \$13,171,200 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2019 the County had invested \$21,904,525 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

4. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2019 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Original Amount</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds									
2014 Series 1 - Clearwater, Oliver, Anson Roads	2%-4%	6/1/2014	11,640,000	10/1/2028	9,065,000	-	755,000	8,310,000	330,600
2015 Series 1 - Greenfield	3.25%	6/16/2015	146,000	10/1/2030	123,000	-	9,000	114,000	3,998
					<u>9,188,000</u>	<u>-</u>	<u>764,000</u>	<u>8,424,000</u>	<u>334,598</u>
KDHE - Slate Valley Sewer									
State of Kansas Water Pollution Control Revolving Loan Fund	2.71%	4/27/2004	216,300	3/1/2026	88,672	-	10,815	77,857	2,115
								Service fee	<u>215</u>
Capital Leases									
4 Caterpillar Motor Graders	2.20%	1/15/2016	882,960	1/15/2021	691,068	-	66,799	624,269	15,203
1 Gradall Excavator	2.60%	2/12/2016	324,727	2/12/2021	134,950	-	66,602	68,348	3,536
2017 John Deere Skid Steer	0.00%	4/2/2018	43,000	4/1/2019	21,500		21,500	-	-
Mailing Machine	unknown	3/19/2019	27,593	4/30/2024	-	27,593	2,108	25,485	356
					<u>847,518</u>	<u>27,593</u>	<u>157,009</u>	<u>718,102</u>	<u>19,095</u>
Total Reporting Entity					<u>10,124,190</u>	<u>27,593</u>	<u>931,824</u>	<u>9,219,959</u>	<u>356,023</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030-2030</u>	<u>Total</u>
Principal								
GO Bond 2014 Series 1	780,000.00	815,000.00	850,000.00	880,000.00	920,000.00	4,065,000.00	-	8,310,000.00
GO Bond 2015 Series 1	9,000.00	9,000.00	9,000.00	10,000.00	10,000.00	55,000.00	12,000.00	114,000.00
	<u>789,000.00</u>	<u>824,000.00</u>	<u>859,000.00</u>	<u>890,000.00</u>	<u>930,000.00</u>	<u>4,120,000.00</u>	<u>12,000.00</u>	<u>8,424,000.00</u>
KDHE - Slate Valley Sewer	11,109.58	11,412.70	11,724.08	12,043.95	12,372.56	19,194.65	-	77,857.52
Capital Leases	73,819.60	629,836.29	5,686.68	5,808.21	2,950.50	-	-	718,101.28
Total Principal	<u>873,929.18</u>	<u>1,465,248.99</u>	<u>876,410.76</u>	<u>907,852.16</u>	<u>945,323.06</u>	<u>4,139,194.65</u>	<u>12,000.00</u>	<u>9,219,958.80</u>
Interest & Service Fees								
GO Bond 2014 Series 1	307,950.00	284,550.00	260,100.00	234,600.00	199,400.00	414,800.00	-	1,701,400.00
GO Bond 2015 Series 1	3,705.00	3,412.50	3,120.00	2,827.50	2,502.50	7,442.50	390.00	23,400.00
	<u>311,655.00</u>	<u>287,962.50</u>	<u>263,220.00</u>	<u>237,427.50</u>	<u>201,902.50</u>	<u>422,242.50</u>	<u>390.00</u>	<u>1,724,800.00</u>
KDHE - Slate Valley Sewer	2,035.18	1,732.06	1,420.68	1,100.81	772.20	522.49	-	7,583.42
Capital Leases	2,266.42	14,114.10	261.24	139.71	23.46	-	-	16,804.93
Total Interest	<u>315,956.60</u>	<u>303,808.66</u>	<u>264,901.92</u>	<u>238,668.02</u>	<u>202,698.16</u>	<u>422,764.99</u>	<u>390.00</u>	<u>1,749,188.35</u>
Total Principal and Interest	<u>1,189,885.78</u>	<u>1,769,057.65</u>	<u>1,141,312.68</u>	<u>1,146,520.18</u>	<u>1,148,021.22</u>	<u>4,561,959.64</u>	<u>12,390.00</u>	<u>10,969,147.15</u>

Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

5. Commitments

A. Financing Commitment

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of \$216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of \$13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

B. Nursing Home Lease

The County had a lease agreement with Wellington Leasehold LLC, dba Deseret Nursing and Rehabilitation providing for leasing of the nursing home facility owned by Sumner County for an annual rental of \$1.00 per year. The term of the agreement is for thirty (30) years beginning on January 1, 2010. The lessee is responsible for all maintenance, insurance, property taxes, utilities and damages with respect to the facility. This lease was reassigned to Mission Health as of March 9, 2015.

6. Capital project funds

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2019, the following projects were completed or underway:

	Project	Project to Date	Dec. 31, 2019
<u>Project</u>	<u>Authorization</u>	<u>Expenditures</u>	<u>Status</u>
2014 Road Project	12,500,000	12,220,034	Pending

7. Risk Management

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, self-insurance claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

Sumner County, Kansas

Notes to Financial Statement

December 31, 2019

8. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2019:

<u>Transferred From:</u>	<u>Transferred To:</u>	<u>Amount</u>	<u>Statutory Authority</u>
			KSA
General	Equipment Reserve	156,247	19-119
General	Employee Benefit	891,364	Commission approval
General	Ambulance	186,075	Commission approval
Special Auto	General	50,642	8-145
Election	Equipment Reserve	63,200	19-119
Health	Equipment Reserve	22,000	19-119
Noxious Weed	Equipment Reserve	8,000	19-119
Appraiser's Cost	Equipment Reserve	4,126	19-119
911 Wireline	Equipment Reserve	100,000	19-119
Road & Bridge	Special Highway Improv	383,068	19-119
Capital Improvement	Peck Improvement Dist	2,700	19-120
Peck Improvement District	Peck Improv Dist Eq Reserv	2,700	19-119
Neighborhood Revitalization	General	51,254	12-17,118
		<u>1,921,376</u>	

9. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. The indirect subsidy due to the retiree's higher age has not been computed, nor has any liability been recognized. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

Beginning in 2016, the County began paying 75% of the cost of maintaining a retiring employee's current level of health insurance until the employee reaches age 65, subject to certain qualifications.

B. Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

C. Compensated absences

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

10. Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$624,040 for KPERS and \$261,087 for KP&F for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, Sumner County's proportionate share of the collective net pension liability reported by KPERS was \$4,764,425 and \$2,072,135 by KP&F for a total of \$6,836,560. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. Sumner County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

11. Self-Insured Medical Plans

In July 2014, the County established a self-insurance medical plan for the benefit of its employees. Payments are made from the Employee Benefit Fund and county employees to a third party administrator, who pays fixed costs and claims. The County purchases commercial stop-loss insurance for claims in excess of specified amounts which reimburses the fund for covered excess claims paid. The County has included on the financial statement in the Self-Insured Medical Plan Fund the transactions paid through and the cash held by the third party administrator who maintains an escrow account for the benefit of Sumner County.

The County's Employee Benefit Fund charges employee health insurance expense each month for each employee an amount based on a predetermined estimate of claims. If claims paid in the Self-Insured Medical Plan Fund exceed amounts available in the fund, the Employee Benefit Fund pays an additional amount to cover claims paid. During 2019, this additional amount paid was \$533,291 and payments from the stop-loss policy were \$177,216, which were retained in the Self-Insured Fund to pay claims.

The County also maintains a self-insured dental plan, administered by a separate third party administrator in which the administrator pays the claims and the County reimburses the administrator each month from its Employee Benefit Fund. A separate fund is not maintained for this plan.

Health and dental claims in both plans are recognized as an expense when paid, not when incurred. The amount of claims incurred but outstanding at year end have not been recorded as a liability in the financial statement.

12. Contingencies

Grant Program Involvement

The County participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

13. Contingency for Property Taxes Under Appeal and Related Reserve

Property Tax Appeal Pending

The largest property taxpayer in the county has appealed their property tax valuation for 2012-2020. The 2012 and 2013 court cases were settled in 2018, resulting in refunds to the taxpayer of \$380,299 and \$2,732,132 respectively. The county portion of those refunds was \$111,876 and \$780,983 respectively, with the balance attributable to other taxing districts. In addition, the county paid the taxpayer \$380,571 of interest on the 2012 and 2013 refunds which was charged to the General fund of the county. All other tax years are pending or under appeal in the appropriate courts. All refunds to taxpayers are processed by the County Treasurer as reductions of the next regular apportionment of ad valorem taxes due affected taxing subdivisions, including County funds. Other than the December 2018 court order to pay interest on the 2012 and 2013 tax refunds, which was paid January 2020, no claims were resolved by the courts in 2019 or to date in 2020.

While management believes at this time it is not possible to reasonably estimate the amount of refunds that may be due under these actions, management has created a "Contingent At Risk Reserve Fund" to temporarily reserve amounts that could be at risk for future refunds to this taxpayer. This reserve fund was created in 2014 to temporarily move at risk tax receipts to this reserve from other county funds. This reservation of tax receipts will be moved back to the originating fund as tax rebates are made for each year at issue.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

13. Contingency for Property Taxes Under Appeal and Related Reserve (continued)

Final and preliminary decisions in the 2012 through 2018 years are as follows:

<u>Tax year</u>	<u>Tax Overpayment per Final/Preliminary Court Decisions</u>	<u>County Portion of Preliminary Decisions</u>	<u>County Portion of Final Decisions</u>	<u>Amount Reserved for Contingency</u>
		<u>Final Decisions</u>		
2012	\$ 380,299	\$ -	\$ 111,876	*paid in 2018
2013	<u>2,732,132</u>	<u>-</u>	<u>780,983</u>	*paid in 2018
	<u>\$ 3,112,431</u>	<u>\$ -</u>	<u>\$ 892,859</u>	

2012 & 2013 interest paid	<u>\$ 380,571</u>	*paid in 2109
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		<u>Pending Appeals</u>	
2014	\$ 2,508,381	\$ 714,469	\$ 323,502
2015	3,602,039	1,036,205	487,684
2016	2,558,890	786,376	509,650
2017	2,072,955	636,354	470,667
2018	<u>3,845,932</u>	<u>1,183,465</u>	<u>534,393</u>
	<u>\$ 14,588,197</u>	<u>\$ 4,356,869</u>	<u>\$ 2,325,896</u>

Less: Reserve used to reimburse General fund	<u>(380,571)</u>
for interest paid on 2012 and 2013 refunds	<u><u>\$ 1,945,325</u></u>

The above amounts do not include potential tax refunds for property tax years of 2018 and 2019, both under appeal, or interest that may be due on all tax refunds, which is also the subject of court proceedings. The activity of the funds reserved for the County portion of possible refunds are as follows:

Balance reserved, 12/31/18	\$ 1,791,503
Plus: 2018 property taxes reserved in June, 2019	534,393
Less: interest on 2012 and 2013 tax paid in January 2020	<u>(380,571)</u>
Balance reserved, 12/31/19	\$ 1,945,325
2019 property taxes reserved in June, 2020	<u>840,486</u>
Balance reserved at date of report	<u><u>\$ 2,785,811</u></u>

Sumner County, Kansas
Notes to Financial Statement
December 31, 2019

14. Prior Period Adjustment

Due to a clarification in the 2020 Kansas Municipal Accounting and Auditing Guide (the regulatory basis of accounting used in this financial statement), with respect to the accrual of payroll and benefits, the prior period (2018) beginning unencumbered cash balance and the expenditures for personal services have been restated to adjust for accrued payroll and benefits. The additional liability and reduction of unencumbered cash balance as of December 31, 2018 was \$404,744. The portion of this adjustment attributable to the January 1, 2018 unencumbered cash balance was \$351,531. The changes by fund, are as follows:

	General	Road and Bridge	Health	Election	Noxious Weed	Employee Benefits	Appraiser's Cost
Unencumbered Cash, 1/1/18 (original)	\$ (79,740)	\$1,178,441	\$ 46,520	\$ 42,624	\$ 56,175	\$587,562	\$ 35,081
Prior period adjustment	(172,741)	(61,453)	(24,974)	(3,783)	(3,019)	(52,027)	(13,040)
Unencumbered Cash, 1/1/18 Restated	(252,481)	1,116,988	21,546	38,841	53,156	535,535	22,041
Net receipts over(under) expenditures, 2018 (original)	152,015	215,101	17,567	(40,782)	(15,931)	(526,278)	(361)
Adjustment-increase personal services	(26,882)	(7,720)	(7,851)	(294)	(269)	(8,830)	469
Net receipts over(under) expenditures, 2018 restated	125,133	207,381	9,716	(41,076)	(16,200)	(535,108)	108
Prior Year Cancelled Encumbrances	19,593	-	792	-	-	-	-
Unencumbered Cash, 12/31/18 Restated	(107,755)	1,324,369	32,054	(2,235)	36,956	427	22,149
Unencumbered Cash 12/31/18, prior to restatement	91,868	1,393,542	64,879	1,842	40,244	61,284	34,720
Prior period adjustment to 12/31/18 Unencumbered Cash	\$ 199,623	\$ 69,173	\$ 32,825	\$ 4,077	\$ 3,288	\$ 60,857	\$ 12,571

	Community Corrections	Juvenile Justice	Bio-Terrorism Grant	Pan Flu Grant	Cities Readiness	Special Auto Fees
Unencumbered Cash, 1/1/18 (original)	\$ 17,426	\$ 20,490	\$ 38,741	\$ 9,958	\$ 5,281	\$ 33,693
Prior period adjustment	(8,091)	(6,842)	(70)	-	-	(5,491)
Unencumbered Cash, 1/1/18 Restated	9,335	13,648	38,671	9,958	5,281	28,202
Net receipts over(under) expenditures, 2018 (original)	17,293	3,254	(12,404)	-	(797)	16,949
Adjustment-increase personal services	3,089	(629)	(1,070)	(9)	(27)	(3,189)
Net receipts over(under) expenditures, 2018 restated	20,382	2,625	(13,474)	(9)	(824)	13,760
Prior Year Cancelled Encumbrances	-	-	-	-	-	-
Unencumbered Cash, 12/31/18 Restated	29,717	16,273	25,197	9,949	4,457	41,962
Unencumbered Cash 12/31/18, prior to restatement	34,719	23,744	26,337	9,958	4,484	50,642
Prior period adjustment to 12/31/18 Unencumbered Cash	\$ 5,002	\$ 7,471	\$ 1,140	\$ 9	\$ 27	\$ 8,680

Sumner County, Kansas

Notes to Financial Statement

December 31, 2019

15. Landfill Closure Costs and Post-Closure Costs

Sumner County formerly operated a municipal solid waste landfill that was closed and capped in 1994. State and federal laws and regulations require that certain maintenance and monitoring functions continue for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. In 2006, the county entered into an agreement with the City of Wellington, Kansas to purchase the land containing the sanitary landfill and as part of that agreement, the city is liable for monitoring costs after 2016. Sumner County maintains the Sanitary Landfill fund to provide for future closure costs. The unencumbered balance of this fund at December 31, 2019 was \$102,239.

16. Subsequent Events

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, management is unable to reasonably determine the effects of this virus on the operations of the County. Management has evaluated subsequent events through November 16, 2020, which is the date the financial statement was available to be issued.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

Sumner County, Kansas
Summary of Expenditures--Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2018

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over / (Under)</u>
Governmental Type Funds:					
General	\$ 9,282,820	\$ -	\$ 9,282,820	\$ 8,671,237	\$ (611,583)
Special Purpose Funds:					
Road and Bridge	4,932,638	-	4,932,638	4,375,848	(556,790)
Special Bridge	40,000	-	40,000	38,828	(1,172)
Special Road & Bridge	175	-	175	-	(175)
Agric Complex Bond & Int	41,084	-	41,084	-	(41,084)
4-H Club	3,000	-	3,000	3,000	-
Fair Association Building	7,000	-	7,000	7,000	-
County Fair	8,000	-	8,000	8,000	-
Health Fund	1,101,133	-	1,101,133	1,109,498	8,365
Soil Conservation	25,000	-	25,000	25,000	-
Election Fund	278,451	-	278,451	228,298	(50,153)
Noxious Weeds	210,091	-	210,091	172,639	(37,452)
Ambulance	695,000	-	695,000	693,577	(1,423)
Employee Benefits	4,521,074	-	4,521,074	4,302,270	(218,804)
County Extension Council	164,812	-	164,812	164,812	-
Mental Health	427,000	-	427,000	427,000	-
Community College Tuition	27	-	27	-	(27)
Appraiser's Cost	470,410	-	470,410	446,157	(24,253)
Futures Unlimited	186,600	-	186,600	186,142	(458)
Service Program for Elderly	116,237	-	116,237	116,237	-
Tax Sale Foreclosure	63,840	-	63,840	53,200	(10,640)
Tort Liability	38,221	-	38,221	2,391	(35,830)
Futures Unlimited Building	25,000	-	25,000	25,000	-
Concealed Carry Fees	3,000	-	3,000	-	(3,000)
Special Parks and Recreation	1,058	-	1,058	-	(1,058)
Special Alcohol Program	129,287	-	129,287	108,560	(20,727)
Community Corrections	203,285	-	203,285	150,974	(52,311)
Work Release	20,000	-	20,000	1,001	(18,999)
Capital Improvement	75,000	-	75,000	64,053	(10,947)
2010 911 Wire Line	349,838	-	349,838	230,160	(119,678)
Sex Offender Fee	4,000	-	4,000	-	(4,000)
Inmate Phone System	60,000	-	60,000	41,516	(18,484)
County Cemetery	52,000	-	52,000	12,845	(39,155)
Juvenile Justice	194,390	-	194,390	168,786	(25,604)
Sales Tax Revenue-Health Care	1,436,675	-	1,436,675	1,452,592	15,917
Sales Tax - Cowley College	1,514,972	-	1,514,972	1,467,172	(47,800)
Juvenile Reinvestment	54,593	-	54,593	26,669	(27,924)
Bio-Terrorism	21,791	-	21,791	22,449	658
Pan Flu Grant	5,000	-	5,000	1,297	(3,703)
Cities Readiness Grant	8,204	-	8,204	6,021	(2,183)
CRI Regional Grant	125,519	-	125,519	136,617	11,098
SCMR Regional PHEP Grant	30,857	-	30,857	34,585	3,728
Bond and Interest Funds:					
Bond and Interest	1,151,758	-	1,151,758	1,085,600	(66,158)
Slate Valley Sewer	22,000	-	22,000	13,826	(8,174)
Greenfield Impr District B & I	12,998	-	12,998	12,998	-
Business Funds					
Self-Insured Medical Plan	3,035,042	177,216	3,212,258	3,055,148	(157,110)
Trust Funds:					
Prosecuting Attorney Trainee	15,000	-	15,000	9,886	(5,114)
Total	\$ 31,163,880	\$ 177,216	\$ 31,341,096	\$ 29,158,889	\$ (2,182,207)

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Ad valorem tax	\$ 3,443,474	\$ 4,439,641	\$ 4,353,395	\$ 86,246
Contingent at-risk reserve	(119,658)	343,734	-	343,734
Back tax collections	67,071	70,697	32,243	38,454
Motor vehicle tax	297,751	339,669	335,376	4,293
Interest on delinquent taxes	190,590	(143,825)	197,000	(340,825)
Recreational vehicle tax	5,726	6,854	6,254	600
Commercial vehicle tax	7,469	8,408	9,890	(1,482)
Truck tax	13,870	11,967	14,940	(2,973)
Neighborhood revitalization	(216,007)	(204,259)	(180,000)	(24,259)
Motor vehicle excise tax	12	19	50	(31)
Total taxes	<u>\$ 3,690,298</u>	<u>\$ 4,872,905</u>	<u>\$ 4,769,148</u>	<u>\$ 103,757</u>
Mineral tax	\$ 18,879	\$ 14,319	\$ 15,000	\$ (681)
Local alcoholic liquor tax	395	-	-	-
Total intergovernmental	<u>\$ 19,274</u>	<u>\$ 14,319</u>	<u>\$ 15,000</u>	<u>\$ (681)</u>
Planning fees	\$ 13,730	\$ 14,563	\$ 29,000	\$ (14,437)
Fees transferred from NRP fund	53,482	51,254	69,000	(17,746)
Register of Deeds fees	199,004	203,883	163,000	40,883
Sheriff fees	15	10	1,200	(1,190)
County attorney diversion fees	16,150	11,975	18,000	(6,025)
County attorney copy fees	1,075	1,253	-	1,253
Register of Deeds copy fees	-	-	-	-
Heritage Trust Fund fees	(14,347)	(3,506)	-	(3,506)
Mortgage registration fees	36,144	-	123,000	(123,000)
Mortgage fees to state	-	-	(15,800)	15,800
Cereal malt beverage licenses	250	25	200	(175)
Fish and game permits	178	53	200	(147)
Filing fees - Clerk	1,520	1,445	1,500	(55)
Court fees	9,079	12,224	6,254	5,970
Moving permits	-	-	-	-
Treasurer's fees	12,063	11,625	12,300	(675)
Fireworks permits	5,500	5,500	5,000	500
Sheriff - inmate housing	763,073	695,890	700,000	(4,110)
Total licenses, fees and permits	<u>\$ 1,096,916</u>	<u>\$ 1,006,194</u>	<u>\$ 1,112,854</u>	<u>\$ (106,660)</u>
Interest on idle funds	<u>\$ 225,130</u>	<u>\$ 330,570</u>	<u>\$ 224,800</u>	<u>\$ 105,770</u>
Casino revenue	\$ 1,823,232	\$ 1,859,685	\$ 1,891,236	\$ (31,551)
Sheriff commissary commission	19,216	19,170	17,500	1,670
Juvenile supervision	951	604	727	(123)
Rental income	54,203	50,771	54,000	(3,229)
Farm & pasture rent	20,766	20,766	-	20,766
Wind farm in lieu of taxes	311,334	317,129	317,129	-
Producers Ag Fee	56,000	56,000	-	56,000
Sale of property	5,774	5,418	-	5,418
Other income	11,584	-	-	-
Operating transfer from Auto License Fees fund	33,693	50,642	-	50,642
Reimbursement from other accounts	-	-	-	-
Transfer from equipment reserve	402,099	-	922,957	(922,957)
Reimbursement from Suppesville fund	-	600	300	300
Other	180	14,723	6,200	8,523
Total other	<u>\$ 2,739,032</u>	<u>\$ 2,395,508</u>	<u>\$ 3,210,049</u>	<u>\$ (814,541)</u>
Total receipts	<u>\$ 7,770,650</u>	<u>\$ 8,619,496</u>	<u>\$ 9,331,851</u>	<u>\$ (712,355)</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	<u>Actual</u>			<u>(Under)</u>
<u>Expenditures</u>				
County Commission:				
Personal services	\$ 75,316	\$ 75,247	\$ 75,027	\$ (220)
Commodities	204	642	750	(108)
Contractual service	683	1,645	1,245	400
Capital outlay	-	-	-	-
Total County Commission	<u>\$ 76,203</u>	<u>\$ 77,534</u>	<u>\$ 77,022</u>	<u>\$ (512)</u>
County Clerk:				
Personal services	\$ 116,983	\$ 124,273	\$ 124,904	\$ (631)
Commodities	6,582	8,670	6,820	1,850
Contractual service	4,592	2,549	6,200	(3,651)
Transfer to Equipment Reserve	1,000	1,000	1,000	-
Reimbursements	(27)	-	-	-
Total County Clerk	<u>\$ 129,130</u>	<u>\$ 136,492</u>	<u>\$ 138,924</u>	<u>\$ 2,432</u>
County Treasurer:				
Personal services	\$ 174,703	\$ 168,683	\$ 203,883	\$ (35,200)
Commodities	9,639	6,650	7,900	(1,250)
Contractual service	5,169	2,185	21,400	(19,215)
Transfer to Equipment Reserve	-	-	-	-
Reimbursements	(12,830)	(14,178)	-	(14,178)
Total County Treasurer	<u>\$ 176,681</u>	<u>\$ 163,340</u>	<u>\$ 233,183</u>	<u>\$ 69,843</u>
County Attorney:				
Personal services	\$ 334,263	\$ 324,324	\$ 340,572	\$ (16,248)
Commodities	8,137	5,900	7,500	(1,600)
Contractual service	38,299	34,125	43,000	(8,875)
Transfer to Equipment Reserve	2,000	747	-	747
Reimbursements	75	50	-	50
Total County Attorney	<u>\$ 382,774</u>	<u>\$ 365,146</u>	<u>\$ 391,072</u>	<u>\$ 25,926</u>
Register of Deeds:				
Personal services	\$ 96,992	\$ 101,057	\$ 99,300	\$ 1,757
Commodities	12,192	7,010	12,570	(5,560)
Contractual service	663	1,622	2,195	(573)
Transfer to Equipment Reserve	-	3,500	-	3,500
Reimbursements	(6,027)	(5,050)	(4,000)	(1,050)
Total Register of Deeds	<u>\$ 103,820</u>	<u>\$ 108,139</u>	<u>\$ 110,065</u>	<u>\$ 1,926</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Expenditures (continued)				
Sheriff:				
Personal services - Sheriff/Jail	\$ 2,320,345	\$ 2,338,978	\$ 2,533,365	\$ (194,387)
Commodities	404,336	367,274	352,011	15,263
Contractual service	118,372	123,101	84,500	38,601
Capital outlay	216,040	256,489	249,000	7,489
Other jail expenses	502,578	447,244	284,967	162,277
Reimbursements	(34,931)	(30,443)		(30,443)
Juvenile housing	61,277	13,500	1,000	12,500
Transfer to equipment reserve	50,000	-	-	-
Total Sheriff	<u>\$ 3,638,017</u>	<u>\$ 3,516,143</u>	<u>\$ 3,504,843</u>	<u>\$ (11,300)</u>
Unified Court:				
Commodities	\$ 36,570	\$ 81,248	\$ 30,500	\$ 50,748
Contractual service	425,010	393,555	423,500	(29,945)
Capital outlay	6,109	3,360	5,000	(1,640)
Reimbursements	(59,750)	(86,385)	(50,000)	(36,385)
Total Unified Court	<u>\$ 407,939</u>	<u>\$ 391,778</u>	<u>\$ 409,000</u>	<u>\$ 17,222</u>
Courthouse - General:				
Commodities	\$ 7,108	\$ 3,045	\$ 6,000	\$ (2,955)
Contractual service	645,759	695,602	832,022	(136,420)
Capital outlay	10,629	80,993	20,000	60,993
Postage	51,813	48,660	90,000	(41,340)
Insurance reimbursement	(147,821)	(153,481)	(160,000)	6,519
Total Courthouse - General	<u>\$ 567,488</u>	<u>\$ 674,819</u>	<u>\$ 788,022</u>	<u>\$ 113,203</u>
County Counselor:				
Personal services	\$ 96,845	\$ 90,578	\$ 108,232	\$ (17,654)
Commodities	122	-	100	(100)
Contractual service	9,648	18,276	500	17,776
Capital outlay	-	-	-	-
Total County Counselor	<u>\$ 106,615</u>	<u>\$ 108,854</u>	<u>\$ 108,832</u>	<u>\$ (22)</u>
Planning:				
Personal services	\$ 130,887	\$ 132,067	\$ 133,130	\$ (1,063)
Commodities	4,950	3,930	5,148	(1,218)
Contractual service	23,539	18,469	22,800	(4,331)
Transfer to Equipment Reserve	7,000	7,000	7,000	-
Reimbursements	(702)	-	-	-
Total Register of Deeds	<u>\$ 165,674</u>	<u>\$ 161,466</u>	<u>\$ 168,078</u>	<u>\$ 6,612</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)*

Expenditures (continued)	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Emergency Preparedness:				
Personal services	\$ 91,379	\$ 93,163	\$ 92,819	\$ 344
Commodities	2,114	1,616	7,000	(5,384)
Contractual service	15,388	15,426	25,400	(9,974)
Capital outlay	10,000	-	7,500	(7,500)
Transfer to Equipment Reserve	-	-	-	-
Reimbursements	-	-	-	-
Total Emergency Preparedness	<u>\$ 118,881</u>	<u>\$ 110,205</u>	<u>\$ 132,719</u>	<u>\$ 22,514</u>
Raymond Frye Complex:				
Contractual service	\$ 19,059	\$ 21,035	\$ 31,000	\$ (9,965)
Capital outlay	9,425	7,303	12,000	(4,697)
Reimbursements	-	-	-	-
Total Raymond Frye Complex	<u>\$ 28,484</u>	<u>\$ 28,338</u>	<u>\$ 43,000</u>	<u>\$ 14,662</u>
Information Services:				
Personal services	\$ 86,776	\$ 88,436	\$ 88,085	\$ 351
Commodities	7,273	5,657	3,050	2,607
Contractual service	361,122	284,388	431,800	(147,412)
Capital outlay	16,653	58,625	40,500	18,125
Transfer to Equipment Reserve	100,000	130,000	13,000	117,000
Reimbursements	(1,039)	(166)	-	(166)
Total Information Services	<u>\$ 570,785</u>	<u>\$ 566,940</u>	<u>\$ 576,435</u>	<u>\$ 9,495</u>
Maintenance:				
Personal services	\$ 174,856	\$ 177,352	\$ 196,822	\$ (19,470)
Commodities	7,169	7,215	12,500	(5,285)
Contractual service	4,275	3,398	5,000	(1,602)
Capital outlay	3,199	2,000	4,000	(2,000)
Reimbursements	(17)	-	-	-
Total Maintenance	<u>\$ 189,482</u>	<u>\$ 189,965</u>	<u>\$ 218,322</u>	<u>\$ 28,357</u>
Economic Development:				
Utilities	\$ 7,894	\$ 8,271	\$ 7,496	\$ 775
Rent	7,488	7,488	7,488	-
Appropriation	84,512	91,016	35,016	56,000
Reimbursements	-	-	-	-
Total Economic Development	<u>\$ 99,894</u>	<u>\$ 106,775</u>	<u>\$ 50,000</u>	<u>\$ (56,775)</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)*

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Expenditures (continued)				
Coroner:				
Contractual service	\$ 67,162	\$ 67,910	\$ 67,500	\$ 410
Reimbursements	(40,180)	(52,388)	(37,500)	(14,888)
Total Coroner	<u>\$ 26,982</u>	<u>\$ 15,522</u>	<u>\$ 30,000</u>	<u>\$ 14,478</u>
Geographical Information:				
Personal services	\$ 35,422	\$ 36,102	\$ 35,958	\$ 144
Commodities	1,853	70	1,500	(1,430)
Contractual service	22,169	17,615	22,500	(4,885)
Transfer to Equip Reserve	8,000	14,000	8,000	6,000
Reimbursements	(50)	(984)	-	(984)
Total Emergency Preparedness	<u>\$ 67,394</u>	<u>\$ 66,803</u>	<u>\$ 67,958</u>	<u>\$ 1,155</u>
CASA	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
911 System:				
Personal services	\$ 655,275	\$ 690,461	\$ 732,065	\$ (41,604)
Commodities	11,401	8,887	11,250	(2,363)
Contractual service	18,653	11,211	25,100	(13,889)
Capital outlay	2,231	4,280	4,600	(320)
Reimbursements	(5)	-	-	-
Total 911 System	<u>\$ 687,555</u>	<u>\$ 714,839</u>	<u>\$ 773,015</u>	<u>\$ 58,176</u>
Jail Maintenance:				
Personal services	\$ -		\$ 2,000	\$ (2,000)
Commodities	6,660	2,033	13,500	(11,467)
Contractual service	25,346	23,394	28,000	(4,606)
Capital outlay	3,535	-	5,500	(5,500)
Total Jail Maintenance	<u>\$ 35,541</u>	<u>\$ 25,427</u>	<u>\$ 49,000</u>	<u>\$ 23,573</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)*

<u>Expenditures (continued)</u>	2018 <u>Actual</u>	2019		Variance Over Under
		<u>Actual</u>	<u>Budget</u>	
Other:				
Other	\$ 350	\$ 75	\$ -	\$ 75
Public Transportation	20,000	20,000	20,000	-
Miscellaneous	25,748	14,703	19,188	(4,485)
Raymond Frye rent reimbursement	100	-	-	-
Reimbursements	(20)	(20)	-	(20)
Transfer to Employee Benefit fund	-	891,364	12,650	878,714
Transfer to Ambulance fund	-	186,075	181,243	4,832
Mortgage Registration Tax to State	-	10,515	-	10,515
Health insurance expenses	-	-	1,160,249	(1,160,249)
Total Other	<u>\$ 46,178</u>	<u>\$ 1,122,712</u>	<u>\$ 1,393,330</u>	<u>\$ 270,618</u>
Total Expenditures	<u>\$ 7,645,517</u>	<u>\$ 8,671,237</u>	<u>\$ 9,282,820</u>	<u>\$ 611,583</u>
Receipts Over (Under) Expenditures	\$ 125,133	\$ (51,741)		
Unencumbered Cash, Beginning	(252,481)	(107,755)		
Prior Year Cancelled Encumbrances	<u>19,593</u>	<u>770</u>		
Unencumbered Cash, Ending	<u>\$ (107,755)</u>	<u>\$ (158,726)</u>		

Sumner County, Kansas
Special Purpose Fund
Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 3,189,088	\$ 2,201,845	\$ 2,639,375	\$ (437,530)
Less Contingent at-risk reserve	(86,503)	251,087	-	251,087
Delinquent tax	64,564	59,329	49,998	9,331
Motor vehicle tax	271,787	316,965	313,067	3,898
Recreational vehicle tax	5,236	6,397	5,838	559
Commercial vehicle tax	6,863	7,848	9,232	(1,384)
16/20M truck tax	10,186	11,001	13,947	(2,946)
Intergovernmental:				-
County Highway Fund	864,930	859,208	848,000	11,208
State grant	163,625	183,068	350,000	(166,932)
Other Road and Bridge collections	23,973	23,575	-	23,575
Total receipts	<u>\$ 4,513,749</u>	<u>\$ 3,920,323</u>	<u>\$ 4,229,457</u>	<u>\$ (309,134)</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 1,592,366	\$ 1,658,348	\$ 1,768,375	\$ (110,027)
Commodities	1,321,130	1,353,813	1,665,665	(311,852)
Contractual	68,066	107,157	101,392	5,765
Reimbursements	(52,325)	(33,746)	-	(33,746)
Lease purchase payments	152,141	152,141	152,141	-
Projects - Capital Outlay	791,579	485,281	975,279	(489,998)
Insurance	139,000	139,000	139,000	-
Employee benefits	130,786	130,786	130,786	-
Transfer to Special Highway Improvement	163,625	383,068	-	383,068
Total expenditures	<u>\$ 4,306,368</u>	<u>\$ 4,375,848</u>	<u>\$ 4,932,638</u>	<u>\$ (556,790)</u>
Receipts Over (Under) Expenditures	\$ 207,381	\$ (455,525)		
Unencumbered Cash, Beginning	1,116,989	1,324,370		
Prior Year Cancelled Encumbrances	-	14,520		
Unencumbered Cash, Ending	<u>\$ 1,324,370</u>	<u>\$ 883,365</u>		

Sumner County, Kansas
Special Purpose Fund
Special Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 32,470	\$ 33,263	\$ 37,341	\$ (4,078)
Less Contingent at-risk reserve	(835)	1,266	-	1,266
Delinquent tax	828	748	710	38
Motor vehicle tax	3,612	3,255	3,189	66
Recreational vehicle tax	69	66	59	7
Commercial vehicle tax	91	80	94	(14)
16/20M truck tax	154	146	142	4
Total receipts	<u>36,389</u>	<u>38,824</u>	<u>41,535</u>	<u>(2,711)</u>
<u>Expenditures</u>				
Public Works:				
Commodities	\$ 39,644	\$ 38,828	\$ 40,000	\$ (1,172)
Receipts Over (Under) Expenditures	\$ (3,255)	\$ (4)		
Unencumbered Cash, Beginning	5,418	2,163		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 2,163</u>	<u>\$ 2,159</u>		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in the budget.

Sumner County, Kansas
Special Purpose Fund
Special Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	<u>Actual</u>	<u>Actual</u>	Budget	Over (Under)
<u>Receipts</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Public Works:				
Road and Bridge expenditures	\$ -	\$ -	\$ 175	\$ (175)
Total expenditures	\$ -	\$ -	\$ 175	\$ 175
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	358	358		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 358</u>	<u>\$ 358</u>		

Sumner County, Kansas
Special Purpose Fund
Agricultural Complex Bond & Interest
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Rent	\$ 10,478	\$ 10,478	\$ 11,000	\$ (522)
<u>Expenditures</u>				
Contractual	\$ -	\$ -	\$ 41,084	\$ (41,084)
Operating transfers out	-	-	-	-
Total expenditures	\$ -	\$ -	\$ 41,084	\$ 41,084
Receipts Over (Under) Expenditures	\$ 10,478	\$ 10,478		
Unencumbered Cash, Beginning	79,412	89,890		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 89,890	\$ 100,368		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in the budget.

Sumner County, Kansas**Special Purpose Fund****4-H Club****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 2,686	\$ 2,581	\$ 2,558	\$ 23
Less Contingent at-risk reserve	(70)	94	-	94
Delinquent tax	66	61	-	61
Motor vehicle tax	293	269	263	6
Recreational vehicle tax	6	5	5	-
Commercial vehicle tax	7	7	8	(1)
16/20M truck tax	13	12	12	-
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 3,001</u>	<u>\$ 3,029</u>	<u>\$ 2,846</u>	<u>\$ 183</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 1	\$ 29		
Unencumbered Cash, Beginning	245	246		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 246</u>	<u>\$ 275</u>		

Sumner County, Kansas
Special Purpose Fund
Fair Association Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 6,889	\$ 6,141	\$ 6,126	\$ 15
Less Contingent at-risk reserve	(232)	(61)	-	(61)
Delinquent tax	84	108	660	(552)
Motor vehicle tax	318	673	-	673
Recreational vehicle tax	6	13	12	1
Commercial vehicle tax	8	17	19	(2)
16/20M truck tax	15	13	29	(16)
Total receipts	<u>\$ 7,088</u>	<u>\$ 6,904</u>	<u>\$ 6,846</u>	<u>\$ 58</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 88	\$ (96)		
Unencumbered Cash, Beginning	302	390		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 390</u>	<u>\$ 294</u>		

Sumner County, Kansas
Special Purpose Fund
County Fair
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 7,619	\$ 7,041	\$ 7,031	\$ 10
Less Contingent at-risk reserve	(248)	12	-	12
Delinquent tax	106	126	-	126
Motor vehicle tax	416	747	745	2
Recreational vehicle tax	8	15	14	1
Commercial vehicle tax	10	19	22	(3)
16/20M truck tax	19	16	33	(17)
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 7,930</u>	<u>\$ 7,976</u>	<u>\$ 7,845</u>	<u>\$ 131</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (70)	\$ (24)		
Unencumbered Cash, Beginning	344	274		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 274</u>	<u>\$ 250</u>		

Sumner County, Kansas**Special Purpose Fund****Health****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 26	\$ (3)	\$ -	\$ (3)
Other:				
Charges for services	750,993	766,690	720,247	46,443
Donations	217	107	-	107
Local sales tax appropriation	328,704	367,158	367,158	-
Total receipts	<u>\$ 1,079,940</u>	<u>\$ 1,133,952</u>	<u>\$ 1,087,405</u>	<u>\$ 46,547</u>
<u>Expenditures</u>				
Health:				
Personal services	\$ 717,096	\$ 762,771	\$ 810,683	\$ (47,912)
Commodities	87,765	79,526	100,250	(20,724)
Contractual	221,457	238,368	188,200	50,168
Capital Outlay	906	6,833	2,000	4,833
Transfer to Equipment Reserve	43,000	22,000	-	22,000
Total expenditures	<u>\$ 1,070,224</u>	<u>\$ 1,109,498</u>	<u>\$ 1,101,133</u>	<u>\$ (8,365)</u>
Receipts Over (Under) Expenditures	\$ 9,716	\$ 24,454		
Unencumbered Cash, Beginning	21,546	32,054		
Prior Year Cancelled Encumbrances	<u>792</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 32,054</u>	<u>\$ 56,508</u>		

Sumner County, Kansas
Special Purpose Fund
Soil Conservation
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 22,482	\$ 20,827	\$ 21,598	\$ (771)
Less Contingent at-risk reserve	(600)	815	-	815
Delinquent tax	541	499	412	87
Motor vehicle tax	2,345	2,247	2,195	52
Recreational vehicle tax	45	45	41	4
Commercial vehicle tax	59	55	65	(10)
16/20M truck tax	104	95	98	(3)
Appropriation from general fund	87	-	-	-
Total receipts	<u>\$ 25,063</u>	<u>\$ 24,583</u>	<u>\$ 24,409</u>	<u>\$ 174</u>
<u>Expenditures</u>				
Public Works:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 63	\$ (417)		
Unencumbered Cash, Beginning	1,018	1,081		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 1,081</u>	<u>\$ 664</u>		

Sumner County, Kansas**Special Purpose Fund****Election****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 208,205	\$ 238,549	\$ 238,637	\$ (88)
Less Contingent at-risk reserve	(6,739)	1,693	-	1,693
Delinquent tax	4,828	4,609	3,524	1,085
Motor vehicle tax	23,316	20,739	20,318	421
Recreational vehicle tax	449	418	379	39
Commercial vehicle tax	589	510	599	(89)
16/20M truck tax	881	943	905	38
Transfer from Equipment Reserve	-	-	-	-
Funds from equipment sale	553	-	-	-
Other Income	308	-	-	-
Total receipts	<u>\$ 232,390</u>	<u>\$ 267,461</u>	<u>\$ 264,362</u>	<u>\$ 3,099</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 113,488	\$ 105,412	\$ 127,251	\$ (21,839)
Commodities	11,487	7,577	13,000	(5,423)
Contractual	85,363	55,081	75,000	(19,919)
Capital outlay	-	-	33,200	(33,200)
Reimbursements	(366)	(2,972)	-	(2,972)
Other financing uses:				
Operating transfer to Equipment Reserve	63,200	63,200	30,000	33,200
Payroll Accrual	294	-	-	-
Total expenditures	<u>\$ 273,466</u>	<u>\$ 228,298</u>	<u>\$ 278,451</u>	<u>\$ 50,153</u>
Receipts Over (Under) Expenditures	\$ (41,076)	\$ 39,163		
Unencumbered Cash, Beginning	38,841	(2,235)		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ (2,235)</u>	<u>\$ 36,928</u>		

Sumner County, Kansas**Special Purpose Fund****Noxious Weeds****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 88,441	\$ 117,421	\$ 119,655	\$ (2,234)
Less Contingent at-risk reserve	(2,095)	3,180	-	3,180
Delinquent tax	2,352	2,130	1,086	1,044
Motor vehicle tax	10,625	8,905	8,708	197
Recreational vehicle tax	205	179	162	17
Commercial vehicle tax	268	219	257	(38)
16/20M truck tax	433	429	388	41
Sale of chemicals	59,529	53,238	60,000	(6,762)
Total receipts	<u>\$ 159,758</u>	<u>\$ 185,701</u>	<u>\$ 190,256</u>	<u>\$ (4,555)</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 81,661	\$ 77,364	\$ 98,441	\$ (21,077)
Commodities	78,486	79,191	94,800	(15,609)
Contractual	7,811	8,103	8,850	(747)
Capital Outlay	-	-	8,000	(8,000)
Operating transfers to Equipment Reserve	8,000	8,000	-	8,000
Reimbursements	-	(19)	-	(19)
Total expenditures	<u>\$ 175,958</u>	<u>\$ 172,639</u>	<u>\$ 210,091</u>	<u>\$ 37,452</u>
Receipts Over (Under) Expenditures	\$ (16,200)	\$ 13,062		
Unencumbered Cash, Beginning	53,156	36,956		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 36,956</u>	<u>\$ 50,018</u>		

Sumner County, Kansas**Special Purpose Fund****Ambulance****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 113	\$ (13)	\$ -	\$ (13)
Local sales tax appropriation	493,108	507,425	507,425	-
Transfer from general fund	<u>190,392</u>	<u>186,075</u>	<u>181,243</u>	<u>4,832</u>
Total receipts	<u>\$ 683,613</u>	<u>\$ 693,487</u>	<u>\$ 688,668</u>	<u>\$ 4,819</u>
<u>Expenditures</u>				
Health:				
Ambulance subsidy	\$ 683,500	\$ 693,577	\$ 695,000	\$ (1,423)
Reimbursement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 683,500</u>	<u>\$ 693,577</u>	<u>\$ 695,000</u>	<u>\$ 1,423</u>
Receipts Over (Under) Expenditures	\$ 113	\$ (90)		
Unencumbered Cash, Beginning	605	718		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 718</u>	<u>\$ 628</u>		

Sumner County, Kansas
Special Purpose Fund
Employee Benefits
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 3,276,988	\$ 2,781,496	\$ 2,787,518	\$ (6,022)
Less Contingent at-risk reserve	(90,573)	25,752	-	25,752
Delinquent tax	73,895	69,728	42,167	27,561
Motor vehicle tax	385,444	328,543	321,444	7,099
Recreational vehicle tax	7,435	6,614	5,994	620
Commercial vehicle tax	9,780	8,059	9,479	(1,420)
16/20M truck tax	11,896	15,683	14,320	1,363
Reimbursement from Road & Bridge fund	130,786	130,786	130,786	-
Transfers from General fund	-	891,364	-	891,364
Total receipts	<u>\$ 3,805,651</u>	<u>\$ 4,258,025</u>	<u>\$ 3,311,708</u>	<u>\$ 946,317</u>
<u>Expenditures</u>				
General Government:				
Social Security	\$ 566,040	\$ 568,482	\$ 608,657	\$ (40,175)
Unemployment	11,386	20,705	20,341	364
Retirement	569,370	605,725	573,604	32,121
Health insurance - self insured	2,967,716	2,841,251	3,035,042	(193,791)
Kansas police and fire retirement	230,375	259,367	271,430	(12,063)
Life insurance	5,277	5,058	5,000	58
Reimbursements	(17,300)	(7,681)	-	(7,681)
Other	7,895	9,363	7,000	2,363
Total expenditures	<u>\$ 4,340,759</u>	<u>\$ 4,302,270</u>	<u>\$ 4,521,074</u>	<u>\$ 218,804</u>
Receipts Over (Under) Expenditures	\$ (535,108)	\$ (44,245)		
Unencumbered Cash, Beginning	535,535	427		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 427</u>	<u>\$ (43,818)</u>		

Sumner County, Kansas
Special Purpose Fund
County Extension Council
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 147,650	\$ 138,495	\$ 142,455	\$ (3,960)
Less Contingent at-risk reserve	(3,989)	4,976	-	4,976
Delinquent tax	3,614	3,326	2,900	426
Motor vehicle tax	15,554	14,757	14,494	263
Recreational vehicle tax	299	298	270	28
Commercial vehicle tax	391	363	427	(64)
16/20M truck tax	705	626	646	(20)
Reimbursement from general fund	-	-	-	-
Total receipts	<u>\$ 164,224</u>	<u>\$ 162,841</u>	<u>\$ 161,192</u>	<u>\$ 1,649</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Total expenditures	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (588)	\$ (1,971)		
Unencumbered Cash, Beginning	5,857	5,269		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,269</u>	<u>\$ 3,298</u>		

Sumner County, Kansas
Special Purpose Fund
Mental Health
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 54	\$ (5)	\$ -	\$ (5)
Local sales tax appropriation	262,092	58,760	74,487	(15,727)
Special alcohol appropriation	152,565	368,245	352,329	15,916
Total receipts	<u>\$ 414,711</u>	<u>\$ 427,000</u>	<u>\$ 426,816</u>	<u>\$ 184</u>
<u>Expenditures</u>				
Health:				
Appropriation	\$ 415,000	\$ 427,000	\$ 427,000	\$ -
Total expenditures	<u>\$ 415,000</u>	<u>\$ 427,000</u>	<u>\$ 427,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (289)	\$ -		
Unencumbered Cash, Beginning	289	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Exempt from budget law per A.G.O.77-9 and 78-258.

Sumner County, Kansas
Special Purpose Fund
Community College Tuition
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 1	\$ 1	\$ -	\$ 1
<u>Expenditures</u>				
General Government:				
Transfer to general fund	\$ -	\$ -	\$ 27	\$ (27)
Total Expenditures	\$ -	\$ -	\$ 27	\$ (27)
Receipts Over (Under) Expenditures	\$ 1	\$ 1		
Unencumbered Cash, Beginning	48	49		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	-	-		
Unencumbered Cash, Ending	\$ 49	\$ 50		

Exempt from budget law per K.S.A. 71-301(a).

Sumner County, Kansas
Special Purpose Fund
Appraiser's Cost
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 407,350	\$ 390,941	\$ 397,123	\$ (6,182)
Less Contingent at-risk reserve	(11,570)	9,076	-	9,076
Delinquent tax	9,235	8,785	6,274	2,511
Motor vehicle tax	42,927	40,658	39,933	725
Recreational vehicle tax	826	819	745	74
Commercial vehicle tax	1,081	1,001	1,178	(177)
16/20M truck tax	1,795	1,732	1,779	(47)
Copy fee	1,261	1,111	-	1,111
Other income	700	-	-	-
Reimbursement	-	-	-	-
Total receipts	<u>\$ 453,605</u>	<u>\$ 454,123</u>	<u>\$ 447,032</u>	<u>\$ 7,091</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 342,978	\$ 303,828	\$ 355,384	\$ (51,556)
Commodities	33,678	26,425	29,300	(2,875)
Contractual	73,851	111,293	81,600	29,693
Operating transfer to Equipment Reserve	2,990	4,126	4,126	-
Reimbursements	-	485	-	485
Total expenditures	<u>\$ 453,497</u>	<u>\$ 446,157</u>	<u>\$ 470,410</u>	<u>\$ 24,253</u>
Receipts Over (Under) Expenditures	\$ 108	\$ 7,966		
Unencumbered Cash, Beginning	22,041	22,149		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 22,149</u>	<u>\$ 30,115</u>		

Sumner County, Kansas
Special Purpose Fund
Future's Unlimited
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes	\$ 31	\$ (3)	\$ -	\$ (3)
Local sales tax appropriation	<u>183,600</u>	<u>185,653</u>	<u>185,653</u>	<u>-</u>
Total receipts	<u>\$ 183,631</u>	<u>\$ 185,650</u>	<u>\$ 185,653</u>	<u>\$ (3)</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 183,600</u>	<u>\$ 186,142</u>	<u>\$ 186,600</u>	<u>\$ (458)</u>
Total expenditures	<u>\$ 183,600</u>	<u>\$ 186,142</u>	<u>\$ 186,600</u>	<u>\$ 458</u>
Receipts Over (Under) Expenditures	\$ 31	\$ (492)		
Unencumbered Cash, Beginning	1,008	1,039		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 1,039</u>	<u>\$ 547</u>		

Sumner County, Kansas
Special Purpose Fund
Economic Development
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ -	\$ -
 <u>Expenditures</u>		
Economic Development:		
Miscellaneous	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	1	1
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 1</u>

Sumner County, Kansas
Special Purpose Fund
Service Program for Elderly
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 102,286	\$ 96,291	\$ 100,293	\$ (4,002)
Less Contingent at-risk reserve	(2,614)	4,622	-	4,622
Delinquent tax	2,884	2,515	1,850	665
Motor vehicle tax	13,019	10,300	10,044	256
Recreational vehicle tax	250	207	187	20
Commercial vehicle tax	327	252	296	(44)
16/20M truck tax	571	524	447	77
Total receipts	<u>\$ 116,723</u>	<u>\$ 114,711</u>	<u>\$ 113,117</u>	<u>\$ 1,594</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 116,237</u>	<u>\$ 116,237</u>	<u>\$ 116,237</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 486	\$ (1,526)		
Unencumbered Cash, Beginning	4,460	4,946		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 4,946</u>	<u>\$ 3,420</u>		

Sumner County, Kansas
Special Purpose Fund
Tax Sale Foreclosure
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Tax sale fees	\$ 28,326	\$ 52,260	\$ 32,000	\$ 20,260
<u>Expenditures</u>				
Commodities	\$ 1,054	\$ 19,483	\$ -	\$ 19,483
Contractual	34,253	33,717	63,840	(30,123)
Reimbursements	631	-	-	-
Total expenditures	<u>\$ 35,938</u>	<u>\$ 53,200</u>	<u>\$ 63,840</u>	<u>\$ 10,640</u>
Receipts Over (Under) Expenditures	\$ (7,612)	\$ (940)		
Unencumbered Cash, Beginning	53,707	46,095		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 46,095</u>	<u>\$ 45,155</u>		

Sumner County, Kansas
Special Purpose Fund
Tort Liability
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ -	\$ 1	\$ -	\$ 1
<u>Expenditures</u>				
General Government:				
Contractual Services	\$ -	\$ 2,391	\$ 38,221	\$ (35,830)
Receipts Over (Under) Expenditures	\$ -	\$ (2,390)		
Unencumbered Cash, Beginning	84,521	84,521		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 84,521</u>	<u>\$ 82,131</u>		

Exempt from budget law per K.S.A. 75-6110.

Sumner County, Kansas
Special Purpose Fund
Special Highway Improvement
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Transfer from road & bridge	\$ 163,625	\$ 383,068
Total receipts	<u>\$ 163,625</u>	<u>\$ 383,068</u>
 <u>Expenditures</u>		
Capital Outlay:		
Miscellaneous	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ 163,625	\$ 383,068
 Unencumbered Cash, Beginning	331	163,956
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 163,956</u>	<u>\$ 547,024</u>

Exempt from budget law per K.S.A. 68-590.

Sumner County, Kansas
Special Purpose Fund
Future's Unlimited Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 4	\$ (1)	\$ -	\$ (1)
Local sales tax appropriation	25,000	24,110	24,110	-
Total receipts	<u>\$ 25,004</u>	<u>\$ 24,109</u>	<u>\$ 24,110</u>	<u>\$ (1)</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 4	\$ (891)		
Unencumbered Cash, Beginning	898	902		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 902</u>	<u>\$ 11</u>		

Sumner County, Kansas**Special Purpose Fund****Concealed Carry Fees****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 1,368	\$ 845	\$ 2,000	\$ (1,155)
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ -	\$ -	\$ 3,000	\$ (3,000)
Total expenditures	\$ -	\$ -	\$ 3,000	\$ 3,000
Receipts Over (Under) Expenditures	\$ 1,368	\$ 845		
Unencumbered Cash, Beginning	10,735	12,103		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 12,103	\$ 12,948		

Sumner County, Kansas
Special Purpose Fund
Special Parks and Recreation
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ 395	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Culture and Recreation:				
Miscellaneous	\$ -	\$ -	\$ 1,058	\$ (1,058)
Receipts Over (Under) Expenditures	\$ 395	\$ -		
Unencumbered Cash, Beginning	4,058	4,453		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,453</u>	<u>\$ 4,453</u>		

Sumner County, Kansas
Special Purpose Fund
Special Alcohol Program
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ 111,398	\$ 60,964	\$ 111,730	\$ (50,766)
<u>Expenditures</u>				
Health:				
Contractual	\$ 42,400	\$ 49,800	\$ 14,800	\$ 35,000
Appropriation to DARE	6,600	-	-	-
Appropriation to Mental Health	<u>262,092</u>	<u>58,760</u>	<u>114,487</u>	<u>(55,727)</u>
Total Expenditures	\$ 311,092	\$ 108,560	\$ 129,287	\$ (20,727)
Receipts Over (Under) Expenditures	\$ (199,694)	\$ (47,596)		
Unencumbered Cash, Beginning	309,270	109,576		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 109,576</u>	<u>\$ 61,980</u>		

Sumner County, Kansas
Special Purpose Fund
Local Environment Protection Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State aid	\$ -	\$ -
<u>Expenditures</u>		
General Government:		
Personal services	\$ -	\$ -
Commodities	-	-
Contractual services	-	-
Capital outlay	-	-
Reimbursements	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	6	6
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 6</u>	<u>\$ 6</u>

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
2010 911 Wireless
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
General Government:		
Other	\$ (65)	\$ -
Total expenditures	\$ (65)	\$ -
Receipts Over (Under) Expenditures	\$ 65	\$ -
Unencumbered Cash, Beginning	-	65
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 65</u>	<u>\$ 65</u>

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
Community Corrections
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental				
State aid	\$ 194,760	\$ 172,852	\$ 198,935	\$ (26,083)
Other revenue	2,287	-	-	-
Total receipts	<u>\$ 197,047</u>	<u>\$ 172,852</u>	<u>\$ 198,935</u>	<u>\$ (26,083)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 158,980	\$ 128,948	\$ 186,890	\$ (57,942)
Commodities	489	992	1,584	(592)
Contractual	15,203	20,602	14,811	5,791
Capital Outlay	1,489	-	-	-
Reimbursements	504	432	-	432
Total expenditures	<u>\$ 176,665</u>	<u>\$ 150,974</u>	<u>\$ 203,285</u>	<u>\$ (52,311)</u>
Receipts Over (Under) Expenditures	\$ 20,382	\$ 21,878		
Unencumbered Cash, Beginning	9,335	29,717		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 29,717</u>	<u>\$ 51,595</u>		

Sumner County, Kansas**Special Purpose Fund****Work Release****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 1,140	\$ 1,520	\$ 20,000	\$ (18,480)
	<u>\$ 1,140</u>	<u>\$ 1,520</u>	<u>\$ 20,000</u>	<u>\$ (18,480)</u>
<u>Expenditures</u>				
Public Safety:				
Program expenditures	\$ 2,224	\$ 1,001	\$ 20,000	\$ (18,999)
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 2,224</u>	<u>\$ 1,001</u>	<u>\$ 20,000</u>	<u>\$ (18,999)</u>
Receipts Over (Under) Expenditures	\$ (1,084)	\$ 519		
Unencumbered Cash, Beginning	5,393	4,309		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,309</u>	<u>\$ 4,828</u>		

Sumner County, Kansas
Special Purpose Fund
Sanitary Landfill Capital Outlay
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Public Works:		
Commodities	\$ -	\$ -
Capital outlay	-	-
Transfer to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	102,239	102,239
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 102,239</u>	<u>\$ 102,239</u>

Exempt from budget law per K.S.A. 19-120.

Sumner County, Kansas
Special Purpose Fund
Capital Improvement
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ -	\$ 79,037	\$ 75,000	\$ 4,037
Less Contingent at-risk reserve	13	(3,437)	-	(3,437)
Less NR Refunds	-	(1,322)	-	(1,322)
Delinquent tax	345	371	-	371
Motor vehicle tax	2,213	62	-	62
Recreational vehicle tax	43	1	-	1
Commercial vehicle tax	55		-	-
16/20M truck tax	116	89	-	89
Other:			-	-
Operating transfer from Equipment Reserve	-	-	-	-
Total receipts	<u>\$ 2,785</u>	<u>\$ 74,801</u>	<u>\$ 75,000</u>	<u>\$ (199)</u>
<u>Expenditures</u>				
Capital Outlay:				
Capital outlay	\$ 18,600	\$ 61,353	\$ 60,000	\$ 1,353
Transfer to Peck Improvement Equipment Reserve	-	2,700	15,000	(12,300)
Total expenditures	<u>\$ 18,600</u>	<u>\$ 64,053</u>	<u>\$ 75,000</u>	<u>\$ (10,947)</u>
Receipts Over (Under) Expenditures	\$ (15,815)	\$ 10,748		
Unencumbered Cash, Beginning	49,004	33,189		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 33,189</u>	<u>\$ 43,937</u>		

Not subject to budget law per K.S.A. 19-120.

Sumner County, Kansas
Special Purpose Fund
Sheriff Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Drug tax	\$ -	\$ 4,500
Forfeitures	-	-
Total receipts	<u>\$ -</u>	<u>\$ 4,500</u>
 <u>Expenditures</u>		
Public Safety:		
Commodities	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	\$ -	\$ 4,500
 Unencumbered Cash, Beginning	8,756	8,756
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 8,756</u>	<u>\$ 13,256</u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
Federal Equitable Sharing
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Dept of Justice receipts	\$ 158,366	\$ 31,322
Total revenue	<u>\$ 158,366</u>	<u>\$ 31,322</u>
 <u>Expenditures</u>		
General Government:		
Contractual	\$ 4,607	\$ 29,392
Total expenditures	<u>\$ 4,607</u>	<u>\$ 29,392</u>
 Receipts Over (Under) Expenditures	\$ 153,759	\$ 1,930
 Unencumbered Cash, Beginning	208,312	362,095
 Prior Year Cancelled Encumbrances	<u>24</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ 362,095</u></u>	<u><u>\$ 364,025</u></u>

Sumner County, Kansas
Special Purpose Fund
2010 911 Wire Line Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
911 System fees	\$ 150,454	\$ 153,584	\$ 150,000	3,584
Reimbursements	-	-	-	\$ -
Total receipts	<u>\$ 150,454</u>	<u>\$ 153,584</u>	<u>\$ 150,000</u>	<u>\$ 3,584</u>
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ 128,544	\$ 124,709	\$ 149,030	\$ (24,321)
Capital outlay	-	5,451	20,000	(14,549)
Operating Transfer to Equipment Reserve	-	100,000	180,808	(80,808)
Total expenditures	<u>\$ 128,544</u>	<u>\$ 230,160</u>	<u>\$ 349,838</u>	<u>\$ (119,678)</u>
Receipts Over (Under) Expenditures	\$ 21,910	\$ (76,576)		
Unencumbered Cash, Beginning	185,237	221,748		
Prior Year Cancelled Encumbrances	<u>14,601</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 221,748</u>	<u>\$ 145,172</u>		

Sumner County, Kansas
Special Purpose Fund
CDBG Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State grant	\$ 16,050	\$ -
<u>Expenditures</u>		
Capital outlay:		
Passthrough to Sub-recipient	\$ 16,050	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Sumner County, Kansas
Special Purpose Fund
Sex Offender Fee
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 7,440	\$ 7,452	\$ 4,000	\$ 3,452
<u>Expenditures</u>				
Public Safety:				
Commodities	\$ -	\$ -	\$ 4,000	\$ (4,000)
	\$ -	\$ -	\$ 4,000	\$ (4,000)
Receipts Over (Under) Expenditures	\$ 7,440	\$ 7,452		
Unencumbered Cash, Beginning	11,524	18,964		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 18,964	\$ 26,416		

Sumner County, Kansas
Special Purpose Fund
Inmate Phone System
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 28,862	\$ 48,136	\$ 60,000	\$ (11,864)
<u>Expenditures</u>				
Public Safety:				
Communication equipment	\$ 29,131	\$ 41,516	\$ 60,000	\$ (18,484)
Reimbursements	-	-	-	-
Total expenditures	\$ 29,131	\$ 41,516	\$ 60,000	\$ (18,484)
Receipts Over (Under) Expenditures	\$ (269)	\$ 6,620		
Unencumbered Cash, Beginning	96,103	95,834		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 95,834	\$ 102,454		

Sumner County, Kansas
Special Purpose Fund
Equipment Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other financing sources:		
Operating transfer from County Attorney	\$ 2,000	\$ 747
Operating transfer from Register of Deeds	-	3,500
Operating transfer from Planning & Zoning	7,000	7,000
Operating transfer from Sheriff	50,000	-
Operating transfer from Information Technology	100,000	130,000
Operating transfer from Appraiser	2,990	4,126
Operating transfer from Emergency Mgmt	7,500	-
Operating transfer from Election	63,200	63,200
Operating transfer from Public Health	37,000	20,000
Operating transfer from Noxious Weed	8,000	8,000
Operating transfer from Health	6,000	2,000
Operating transfer from County Clerk	1,000	1,000
Operating transfer from 911 Emergency Phone Sys	-	100,000
Operating transfer from GIS	8,000	14,000
Other income	-	-
Total receipts	<u>\$ 292,690</u>	<u>\$ 353,573</u>
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 187,237	\$ 137,360
Operating transfers out:		
Transfer to General Fund	402,098	-
Transfer to Capital Improvement Fund	-	-
Total expenditures	<u>\$ 589,335</u>	<u>\$ 137,360</u>
Receipts Over (Under) Expenditures	\$ (296,645)	\$ 216,213
Unencumbered Cash, Beginning	1,584,606	1,287,961
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1,287,961</u>	<u>\$ 1,504,174</u>

Not subject to budget law per K.S.A. 19-119.

Sumner County, Kansas
Special Purpose Fund
County Cemetery
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Fees collected and sales	\$ 12,534	\$ 15,477	\$ 12,000	\$ 3,477
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 13,100	\$ 12,770	\$ 27,000	\$ (14,230)
Capital outlay	<u>1,972</u>	<u>75</u>	<u>25,000</u>	<u>(24,925)</u>
Total expenditures	<u>\$ 15,072</u>	<u>\$ 12,845</u>	<u>\$ 52,000</u>	<u>\$ 39,155</u>
Receipts Over (Under) Expenditures	\$ (2,538)	\$ 2,632		
Unencumbered Cash, Beginning	131,828	129,290		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 129,290</u>	<u>\$ 131,922</u>		

Sumner County, Kansas
Special Purpose Fund
DARE Program
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Appropriation from Special Alcohol	\$ 6,600	\$ 6,600
<u>Expenditures</u>		
Public Safety:		
Program expenditures	\$ 2,400	\$ 2,400
Receipts Over (Under) Expenditures	\$ 4,200	\$ 4,200
Unencumbered Cash, Beginning	1,216	5,416
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 5,416</u>	<u>\$ 9,616</u>

Sumner County, Kansas
Special Purpose Fund
Juvenile Justice
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental				
Grant	\$ 180,075	\$ 187,234	\$ 192,017	\$ (4,783)
Other income	24	-	-	-
Total receipts	<u>\$ 180,099</u>	<u>\$ 187,234</u>	<u>\$ 192,017</u>	<u>\$ (4,783)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 160,750	\$ 151,179	\$ 167,149	\$ (15,970)
Commodities	1,139	940	2,446	(1,506)
Contractual	14,502	17,488	24,795	(7,307)
Capital outlay	1,488	-	-	-
Reimbursements	(405)	(821)	-	(821)
Total expenditures	<u>\$ 177,474</u>	<u>\$ 168,786</u>	<u>\$ 194,390</u>	<u>\$ (25,604)</u>
Receipts Over (Under) Expenditures	\$ 2,625	\$ 18,448		
Unencumbered Cash, Beginning	13,648	16,273		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 16,273</u>	<u>\$ 34,721</u>		

Sumner County, Kansas
Special Purpose Fund
FEMA/Cert
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Federal program	\$ -	\$ -
State program	-	-
Miscellaneous revenue	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
General Government:		
Grant expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	334	334
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 334</u>	<u>\$ 334</u>

Sumner County, Kansas
Special Purpose Fund
County Attorney - Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Administration fee	\$ 10	\$ 50
 <u>Expenditures</u>		
General Government		
Capital outlay	\$ -	\$ -
Reimbursements	<u> -</u>	<u> -</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	 \$ 10	 \$ 50
 Unencumbered Cash, Beginning	 4,076	 4,086
 Prior Year Cancelled Encumbrances	 <u> -</u>	 <u> -</u>
 Unencumbered Cash, Ending	 <u><u>\$ 4,086</u></u>	 <u><u>\$ 4,136</u></u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
War Memorial
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous	\$ -	\$ -
 <u>Expenditures</u>		
Culture and Recreation:		
Miscellaneous	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	300	300
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 300</u>	<u>\$ 300</u>

Sumner County, Kansas
Special Purpose Fund
Local Emergency Planning
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	8	8
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 8</u>	<u>\$ 8</u>

Sumner County, Kansas
Special Purpose Fund
Neighborhood Revitalization
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Property tax withheld from taxing districts	\$ 574,506	\$ 538,176
Fees collected	53,529	49,566
Other Income	<u>2,239</u>	<u>6,100</u>
Total receipts	<u>\$ 630,274</u>	<u>\$ 593,842</u>
<u>Expenditures</u>		
General Government:		
Taxes refunded	\$ 574,506	\$ 538,176
Administrative expenses	2,286	4,412
Transfer to General fund	<u>53,482</u>	<u>51,254</u>
Total expenditures	<u>\$ 630,274</u>	<u>\$ 593,842</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Exempt from budget law per K.S.A. 12-17,118

Sumner County, Kansas
Special Purpose Fund
Special Emergency Response Team
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 15,727	\$ 20,300
<u>Expenditures</u>		
General Government:		
Miscellaneous	\$ 35,624	\$ 10,283
Receipts Over (Under) Expenditures	\$ (19,897)	\$ 10,017
Unencumbered Cash, Beginning	22,236	2,339
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 2,339</u>	<u>\$ 12,356</u>

Sumner County, Kansas
Special Purpose Fund
Donations for Drug Dog
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Donations	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Commodities	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

Sumner County, Kansas
Special Purpose Fund
Register of Deeds Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Collections	\$ 27,998	\$ 28,612
 <u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 33,332	\$ 45,068
 Receipts Over (Under) Expenditures	\$ (5,334)	\$ (16,456)
 Unencumbered Cash, Beginning	167,258	161,924
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 161,924</u>	<u>\$ 145,468</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Sales Tax Revenue-Health Care
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Local sales tax	\$ 1,401,137	\$ 1,488,016	\$ 1,436,675	\$ 51,341
Total receipts	<u>\$ 1,401,137</u>	<u>\$ 1,488,016</u>	<u>\$ 1,436,675</u>	<u>\$ 51,341</u>
<u>Expenditures</u>				
Local sales tax appropriation to Ambulance	\$ 683,500	\$ 507,425	\$ 507,425	\$ -
Local sales tax appropriation to Health	328,704	367,158	367,158	-
Local sales tax appropriation to Mental Health	152,565	368,246	352,329	15,917
Local sales tax appropriation to Futures Unlimited	183,600	185,653	185,653	-
Local sales tax appropriation to Futures Unl. Bldg	25,000	24,110	24,110	-
Total expenditures	<u>\$ 1,373,369</u>	<u>\$ 1,452,592</u>	<u>\$ 1,436,675</u>	<u>\$ 15,917</u>
Receipts Over (Under) Expenditures	\$ 27,768	\$ 35,424		
Unencumbered Cash, Beginning	-	27,768		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 27,768</u>	<u>\$ 63,192</u>		

Sumner County, Kansas
Special Purpose Fund
Clerk Technology fund
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,000	\$ 7,153
 <u>Expenditures</u>		
	\$ 1,113	\$ -
 Receipts Over (Under) Expenditures	\$ 5,887	\$ 7,153
 Unencumbered Cash, Beginning	23,368	29,255
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 29,255</u>	<u>\$ 36,408</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Treasurer Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,000	\$ 7,153
 <u>Expenditures</u>		
	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ 7,000	\$ 7,153
 Unencumbered Cash, Beginning	23,369	30,369
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 30,369</u>	<u>\$ 37,522</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Sales Tax - Cowley College
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		Variance
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	Over
	<u>Actual</u>			<u>(Under)</u>
<u>Receipts</u>				
Sales tax from state	\$ 1,401,137	\$ 1,488,016	\$ 1,401,137	\$ 86,879
<u>Expenditures</u>				
Appropriations to Cowley College	\$ 1,287,302	\$ 1,467,172	\$ 1,514,972	\$ (47,800)
Receipts Over (Under) Expenditures	\$ 113,835	\$ 20,844		
Unencumbered Cash, Beginning	-	113,835		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	\$ 113,835	\$ 134,679		

Sumner County, Kansas
Special Purpose Fund
Juvenile Reinvestment
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
<u>Receipts</u>				<u>(Under)</u>
Juvenile justice authority	\$ 70,597	\$ 26,671	\$ 54,593	\$ (27,922)
<u>Expenditures</u>				
Personal services	\$ -	\$ -	\$ 35,643	\$ (35,643)
Contractual	66,589	22,569	4,850	17,719
Commodities	<u>4,008</u>	<u>4,100</u>	<u>14,100</u>	<u>(10,000)</u>
Total expenditures	\$ 70,597	\$ 26,669	\$ 54,593	\$ (55,846)
Receipts Over (Under) Expenditures	\$ -	\$ 2		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 2</u>		

Sumner County, Kansas**Special Purpose Fund****Bio-Terrorism****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Federal grant	\$ 24,536	\$ 21,293	\$ 21,791	\$ (498)
<u>Expenditures</u>				
Public Safety:				
Personal services	\$ 26,824	\$ 21,368	\$ 20,414	\$ 954
Commodities	3,519	10	139	(129)
Contractual	1,050	1,071	1,238	(167)
Capital outlay	5,547	-	-	-
Payroll accrual	1,070	-	-	-
Total expenditures	<u>\$ 38,010</u>	<u>\$ 22,449</u>	<u>\$ 21,791</u>	<u>\$ 658</u>
Receipts Over (Under) Expenditures	\$ (13,474)	\$ (1,156)		
Unencumbered Cash, Beginning	38,671	25,197		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 25,197</u>	<u>\$ 24,041</u>		

Sumner County, Kansas
Special Purpose Fund
Pan Flu Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	Variance
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grant	\$ 2,536	\$ 888	\$ 5,000	\$ (4,112)
<u>Expenditures</u>				
Health	\$ 2,545	\$ 1,297	\$ 5,000	\$ (3,703)
Receipts Over (Under) Expenditures	\$ (9)	\$ (409)		
Unencumbered Cash, Beginning	9,958	9,949		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 9,949	\$ 9,540		

Exempt from budget per K.S.A. 12-1663

Sumner County, Kansas**Special Purpose Fund****Cities Readiness Grant****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grants	\$ 8,823	\$ 4,655	\$ 8,204	\$ (3,549)
Reimbursements	-	-	-	-
Total receipts	<u>\$ 8,823</u>	<u>\$ 4,655</u>	<u>\$ 8,204</u>	<u>\$ (3,549)</u>
<u>Expenditures</u>				
Health:				
Personal services	\$ 27	\$ 5,573	\$ 8,204	\$ (2,631)
Commodities	162	139	-	139
Contractual	4,520	34	-	34
Capital outlay	<u>4,938</u>	<u>275</u>	<u>-</u>	<u>275</u>
Total expenditures	<u>\$ 9,647</u>	<u>\$ 6,021</u>	<u>\$ 8,204</u>	<u>\$ (2,183)</u>
Receipts Over (Under) Expenditures	\$ (824)	\$ (1,366)		
Unencumbered Cash, Beginning	5,281	4,457		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,457</u>	<u>\$ 3,091</u>		

Expenditures of grant funds are an exception to the budget law.

Sumner County, Kansas
Special Purpose Fund
CRI Regional Grant
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grant	\$ 127,613	\$ 125,496	\$ 125,519	\$ (23)
	<u>\$ 127,613</u>	<u>\$ 125,496</u>	<u>\$ 125,519</u>	<u>\$ (23)</u>
<u>Expenditures</u>				
Health:				
Commodities	\$ 5	\$ -	\$ -	\$ -
Contractual	<u>127,812</u>	<u>136,617</u>	<u>125,519</u>	<u>11,098</u>
Total expenditures	<u>\$ 127,817</u>	<u>\$ 136,617</u>	<u>\$ 125,519</u>	<u>\$ 11,098</u>
Receipts Over (Under) Expenditures	\$ (204)	\$ (11,121)		
Unencumbered Cash, Beginning	40,307	40,103		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 40,103</u>	<u>\$ 28,982</u>		

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
SCMR Regional PHEP Grant
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grant	\$ 30,857	\$ 32,026	\$ 30,857	\$ 1,169
Total receipts	<u>\$ 30,857</u>	<u>\$ 32,026</u>	<u>\$ 30,857</u>	<u>\$ 1,169</u>
<u>Expenditures</u>				
Health:				
Contractual	\$ 29,458	\$ 22,434	\$ 30,857	\$ (8,423)
Commodities	3,674	-	-	-
Capital outlay	-	12,151	-	12,151
Total expenditures	<u>\$ 33,132</u>	<u>\$ 34,585</u>	<u>\$ 30,857</u>	<u>\$ (3,728)</u>
Receipts Over (Under) Expenditures	\$ (2,275)	\$ (2,559)		
Unencumbered Cash, Beginning	11,710	9,435		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 9,435</u>	<u>\$ 6,876</u>		

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
Auto License Fee
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Fees	\$ 211,957	\$ 204,779
Total receipts	<u>\$ 211,957</u>	<u>\$ 204,779</u>
 <u>Expenditures</u>		
General Government		
Personal services	\$ 150,568	\$ 150,953
Commodities	783	2,098
Contractual services	5,748	6,556
Other	7,405	-
Operating transfer to general fund	<u>33,693</u>	<u>50,642</u>
Total expenditures	<u>\$ 198,197</u>	<u>\$ 210,249</u>
 Receipts Over (Under) Expenditures	 \$ 13,760	 \$ (5,470)
 Unencumbered Cash, Beginning	 28,202	 41,962
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 41,962</u>	 <u>\$ 36,492</u>

Not subject to budget law per K.S.A. 8-145

Sumner County, Kansas
Special Purpose Fund
Contingent At-Risk Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Reservation of ad-valorem tax from General	\$ 135,393	\$ 200,080
Reservation of ad-valorem tax from Road & Bridge	126,383	111,449
Reservation of ad-valorem tax from Special Bridge	1,288	1,569
Reservation of ad-valorem tax from 4-H Club	107	121
Reservation of ad-valorem tax from Fair Assoc	271	276
Reservation of ad-valorem tax from Fair	300	320
Reservation of ad-valorem tax from Conservation	891	983
Reservation of ad-valorem tax from Election	8,205	10,917
Reservation of ad-valorem tax from Noxious Weed	3,517	5,481
Reservation of ad-valorem tax from Employee Benefit	129,774	127,559
Reservation of ad-valorem tax from Extension Council	5,851	6,519
Reservation of ad-valorem tax from Appraisers Cost	16,120	18,177
Reservation of ad-valorem tax from Service for Elderly	4,059	4,586
Reservation of ad-valorem tax from Bond & Interest	38,508	42,919
Reservation of ad-valorem tax from Capital Improvements	-	3,438
Total receipts	<u>\$ 470,667</u>	<u>\$ 534,394</u>
<u>Expenditures</u>		
Restoration of previously reserved funds		
to original funds - 2012 tax refund	\$ 111,876	\$ -
Reimburse ad valorem tax account for		
unapportioned tax funds - 2013 tax refund	780,983	-
Restoration of previously reserved funds from general		
for payment of interest on the 2012 and 2013 refunds	-	380,571
Total expenditures	<u>\$ 892,859</u>	<u>\$ 380,571</u>
 Receipts Over (Under) Expenditures	 \$ (422,192)	 \$ 153,823
 Unencumbered Cash, Beginning	 <u>2,213,694</u>	 <u>1,791,502</u>
 Unencumbered Cash, Ending	 <u>\$ 1,791,502</u>	 <u>\$ 1,945,325</u>

Sumner County, Kansas**Bond and Interest Fund****Bond and Interest****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 979,656	\$ 960,125	\$ 937,939	\$ 22,186
Less Contingent at-risk reserve	(34,097)	(15,646)	-	(15,646)
Delinquent tax	26,187	24,560	6,849	17,711
Motor vehicle tax	120,364	97,609	95,382	2,227
Recreational vehicle tax	2,313	1,964	1,779	185
Commercial vehicle tax	3,013	2,391	2,813	(422)
16/20M truck tax	5,976	4,826	4,249	577
Interest income	6,552	11,203	-	11,203
Total receipts	<u>\$ 1,109,964</u>	<u>\$ 1,087,032</u>	<u>\$ 1,049,011</u>	<u>\$ 38,021</u>
<u>Expenditures</u>				
Debt Service				
Principal	\$ 725,000	\$ 755,000	\$ 755,000	\$ -
Interest	352,350	330,600	330,600	-
Other	-	-	78,321	(78,321)
Total expenditures	<u>\$ 1,077,350</u>	<u>\$ 1,085,600</u>	<u>\$ 1,163,921</u>	<u>\$ 78,321</u>
Receipts Over (Under) Expenditures	\$ 32,614	\$ 1,432		
Unencumbered Cash, Beginning	116,869	149,483		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 149,483</u>	<u>\$ 150,915</u>		

Sumner County, Kansas**Bond and Interest Fund****Slate Valley Sewer****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 16,756	\$ 16,690	\$ 16,000	\$ 690
Total receipts	<u>\$ 16,756</u>	<u>\$ 16,690</u>	<u>\$ 16,000</u>	<u>\$ 690</u>
<u>Expenditures</u>				
Debt Service:				
Bond principal	\$ 10,527	\$ 10,815	\$ 10,815	\$ -
Bond interest	2,376	2,115	2,331	(216)
Other costs	824	896	8,854	(7,958)
Total expenditures	<u>\$ 13,727</u>	<u>\$ 13,826</u>	<u>\$ 22,000</u>	<u>\$ (8,174)</u>
Receipts Over (Under) Expenditures	\$ 3,029	\$ 2,864		
Unencumbered Cash, Beginning	21,609	24,638		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 24,638</u>	<u>\$ 27,502</u>		

Sumner County, Kansas**Bond and Interest****Greenfield Improvement District Bond & Interest****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Special assessments	\$ 12,466	\$ 12,998	\$ 12,500	\$ 498
Interest	17	29	-	29
Reimbursement from Capital Project	-	-	-	-
Total receipts	<u>\$ 12,483</u>	<u>\$ 13,027</u>	<u>\$ 12,500</u>	<u>\$ 527</u>
<u>Expenditures</u>				
Debt Service				
Payment on temporary note	\$ -	\$ -	\$ -	\$ -
Principal - GO Bonds	8,000	9,000	9,000	-
Interest - GO Bonds	<u>4,258</u>	<u>3,998</u>	<u>3,998</u>	-
Total expenditures	<u>\$ 12,258</u>	<u>\$ 12,998</u>	<u>\$ 12,998</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 225	\$ 29		
Unencumbered Cash, Beginning	907	1,132		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,132</u>	<u>\$ 1,161</u>		

Sumner County, Kansas
Capital Project Fund
Road Bond Series 2014-1
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Bond proceeds	\$ -	\$ -
Bond premium	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Contractual	\$ -	\$ -
Capital outlay		
Oliver Road	-	350,000
Cost of issuance	<u>75</u>	<u>90</u>
Total expenditures	<u>\$ 75</u>	<u>\$ 350,090</u>
		-
Receipts Over (Under) Expenditures	\$ (75)	\$ (350,090)
 Unencumbered Cash, Beginning	541,094	541,019
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 541,019</u>	<u>\$ 190,929</u>

Sumner County, Kansas**Business Fund****Self-Insured Medical Plan****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Payment from County to third party administrator	\$ 2,311,534	\$ 2,318,914	\$ 3,035,042	\$ (716,128)
Additional assessments	700,000	533,291	-	533,291
Reinsurance reimbursement	164,558	177,216	-	177,216
Total receipts	<u>\$ 3,176,092</u>	<u>\$ 3,029,421</u>	<u>\$ 3,035,042</u>	<u>\$ (5,621)</u>
<u>Expenditures</u>				
Fixed costs:				
Administration fee	\$ 3,122	\$ 4,375	\$ -	\$ 4,375
Med D fee	229	234	-	234
Claims fee	98,445	67,728	-	67,728
PPO/UR fee	26,193	27,766	-	27,766
Vision fee	31,675	31,681	-	31,681
Specific premium	453,352	406,031	-	406,031
Aggregate premium	13,311	15,383	-	15,383
Claims paid	<u>2,494,048</u>	<u>2,501,950</u>	<u>3,035,042</u>	<u>(533,092)</u>
Total expenditures	<u>\$ 3,120,375</u>	<u>\$ 3,055,148</u>	<u>\$ 3,035,042</u>	<u>\$ 20,106</u>
Adjustment for qualifying budget credit	-	-	177,216	(177,216)
Total expenditures, adjusted	<u>\$ 3,120,375</u>	<u>\$ 3,055,148</u>	<u>\$ 3,212,258</u>	<u>\$ (157,110)</u>
			-	
Receipts Over (Under) Expenditures	\$ 55,717	\$ (25,727)		
Unencumbered Cash, Beginning	78,947	134,664		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 134,664</u>	<u>\$ 108,937</u>		

Sumner County, Kansas
Trust Fund
Prosecuting Attorney Trainee Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Fees	\$ 8,008	\$ 6,513	\$ 6,000	\$ 513
<u>Expenditures</u>				
Commodities	\$ -	\$ 85	\$ -	\$ 85
Contractual	11,706	9,801	15,000	(5,199)
Total expenditures	<u>\$ 11,706</u>	<u>\$ 9,886</u>	<u>\$ 15,000</u>	<u>\$ (5,114)</u>
Receipts Over (Under) Expenditures	\$ (3,698)	\$ (3,373)		
Unencumbered Cash, Beginning	58,001	54,303		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 54,303</u>	<u>\$ 50,930</u>		

Sumner County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
County Clerk				
Fish and Game Licenses	\$ 5,162	\$ 1,374	\$ 1,375	\$ 5,161
County Treasurer:				
Motor vehicle fees and sales tax collections				
Division of vehicles	\$ 4,604	\$ 1,866,087	\$ 1,863,754	\$ 6,937
Sales tax collection	134,323	1,129,233	1,171,927	91,629
	<u>\$ 138,927</u>	<u>\$ 2,995,320</u>	<u>\$ 3,035,681</u>	<u>\$ 98,566</u>
Division of Vehicles Drivers License and SRS	\$ 1,715	\$ 90,431	\$ 91,656	\$ 490
Unclaimed monies	\$ -	\$ -	\$ -	\$ -
Tax Collections				
Special City County Highway	\$ -	\$ 939,850	\$ 939,850	\$ -
Mineral tax	-	28,640	28,638	2
Recreational vehicle tax	1,377	66,850	65,645	2,582
Cash long (short)	10,348	36,445	36,021	10,772
Motor vehicle tax	95,351	3,417,854	3,372,173	141,032
Real estate redemption	231,264	839,283	739,994	330,553
Delinquent personal prop tax: Court	13,818	116,537	112,895	17,460
In lieu of tax	-	3,711	-	3,711
Current tax	22,268,711	42,100,198	38,562,257	25,806,652
Taxes in suspension	54,540	149,801	158,044	46,297
Taxes in escrow	13,152	26,700	25,335	14,517
Commercial vehicle tax	-	81,817	81,724	93
In lieu of tax - wind farm	-	392,129	392,129	-
Undistributed funds	117,855	946	-	118,801
	<u>\$ 22,806,416</u>	<u>\$ 48,200,761</u>	<u>\$ 44,514,705</u>	<u>\$ 26,492,472</u>
Taxing District Accounts				
State Educational Building	\$ -	\$ 266,418	\$ 266,418	\$ -
State Institutional Building	-	133,209	133,209	-
Peck Improvement District	29,434	63,054	63,428	29,060
Suppesville Sewer District	1,670	6,917	2,994	5,593
Peck Improvement Equipment Reserve	-	2,700	-	2,700
Townships	(5,712)	3,821,500	3,815,756	32
Cemeteries	1,790	232,324	232,333	1,781
Misc districts	27	1,170,342	1,169,909	460
Cities	-	8,699,429	8,699,429	-
School districts	-	14,773,472	14,773,472	-
	<u>\$ 27,209</u>	<u>\$ 29,169,365</u>	<u>\$ 29,156,948</u>	<u>\$ 39,626</u>
Total County Treasurer Agency Funds	<u>\$ 22,974,267</u>	<u>\$ 80,455,877</u>	<u>\$ 76,798,990</u>	<u>\$ 26,631,154</u>
District Court	\$ 226,544	\$ 3,742,644	\$ 3,869,586	\$ 99,602
Law Library	111,004	31,486	32,282	110,208
Sheriff's Inmate & Commissary	22,122	390,752	392,644	20,230
Total Agency Funds	<u>\$ 23,339,099</u>	<u>\$ 84,622,133</u>	<u>\$ 81,094,877</u>	<u>\$ 26,866,355</u>